

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) - Extending time limit for specified compliances in exercise of powers under Section 168A of the Act – Notification - Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 106

Dated: 28-09-2022

Read the following:

1. G.O.Ms No. 136, Revenue (CT-II) Department, Dt. 27-11-2020.
2. G.O.Ms No. 56, Revenue (CT-II) Department, Dt. 19-07-2021.
3. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 13/2022 - Central Tax, Dt. 05-07-2022.
4. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr No. CCT's Ref No. A(1)/55/2020, Dt. 13-09-2022.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt: 28.09.2022.

NOTIFICATION

In exercise of the powers conferred by section 168A of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) (hereafter referred to as the said Act) and in partial modification of the notifications issued in G.O.Ms No.136, Revenue (CT-II) Department, Dt. 27-11-2020 and G.O.Ms No. 56, Revenue (CT-II) Department, Dt. 19-07-2021, the Government, on the recommendations of the Council, hereby,-

(i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;

(ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from 1st day of March, 2020.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY &
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication

(P.T.O)

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Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building,
Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST
Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary (NR) to Hon'ble Chief Minister, Government of Telangana

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER